B 223-93

$26

G. R. S. IX-5]

Previous references.

Mud 16 ℥ 83
" 26 ℥ 77

Later references.

1893-94

191 .

(Mud)

File No. 23 ℥ 18

Serial Nos. 1 to 2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1622

Major ~~Part~~ B for May 98

SUBJECT.

Tax on Bauple sellers

W

W D 1250—GPB—30,000 28-1-19

Instructed
Secretary

(A)

Memo

Regarding the nature of the tax imposed on bangle-sellers ~~and bangle manufacturers and sellers~~.

---

1. Chief Comm^rs Proceedings No. 1818-15 of 13th June 1878 (page 129 of the Revenue Manual) directs that the tax on "glass manufactures where "still existing be abolished "Mohatarfa being imposed "in lieu, and the collections "shown under the major head "'Shop Tax' in the annual Statement (Class III, No 3."

2. In December 1882, Narasumhaya and others of Anekal Municipal town addressed a petition to the Govt. complaining against ~~the~~ imposition a tax of 2 Rs each newly imposed upon them on account of ~~their~~ Gauri-Mallâras or bangles, in addition to house tax.

* The remarks of the Dy Comr (Govt) in para 13 leads to inference that these men of Anekal are manufacturers & sellers of bangles.

3. The then Dy Commr of Bangalore, in reporting upon the petition, stated that the tax complained of was imposed because "under the orders contained in the Chief Commr's Proceedings No. 5816-27 of 2nd Febry/80 (286) levy of trade tax was made compulsory in addition to house tax in the Minor Municipalities". Probably by 'trade tax' was meant the shop tax, as after ruling in clause I of the above order of 2nd Febry/80 that in Municipal towns all houses shall pay house tax, clause II rules that "the tax on shops shall also be separately and additionally levied."

× No 761 of 9th January 1883

⊗ Printed at pages 175 & 176 of the Revenue Manual.

⊗ See the last words "taxing of trades" used in connection with Municipalities vide para 4.

4. In reply the Chief Secretary (the late Hon. Vijayendra Rao) drew the attention of the Deputy Commr. to the proviso in the 4th same order, which runs thus:-

× No 6278/338 of 16 Jany/83

"The Mohaturfa on other classes of petty artizans may be discontinued, and the taxing of the trades where they are important will be left to the discretion of the several

"Municipalities, whose
"proposals on the subject
"however must be submitted
"for previous sanction."

5. In reply, the Deputy Comm stated that in the proposals which he had already submitted with his letter No 215 of 12 July 1880 but to which no reply had been received, the Bangle-trade item was "included in shops paying 2 Rs Mohaturfa"

× No. 950 of 1 March 1883

6. The Dy Comm then addressed a reminder ⊗ and solicited early orders

⊗ No. 1014 of 17 January 184

7. In reply, he was asked ※ to report whether the tax was levied in all the Talukhs of his Dist and if so, what revenue was derived.

※ No. 6668/370 of 8 Feby 188

8. The Dy Comm × replied that the tax was levied in all the Talukhs & that the revenue for four years was:—

1883-4	Rs 135
1884-5	Rs 150
1885-6	Rs 152
1886-7	Rs 138
1887-8	Rs 142

× No. 499 of 18 April 189

9. Thereupon the Chief Secy

issued the following Proceedings.[x]

"The imposition of the tax on bangle trade is approved. it is collected in all the Talukks, and there is no ground for special exemption".

[x] Camp No. 2557 Dotacamund 26. April 1888

10 This order does not appear to have been issued with the approval of the Dewan; for on 27. July 1888 the Dewan has made pencil remarks on the back of it as follows:-

27th. July 1888

"I am afraid this order
1. Cannot be upheld - Is the levy legal? It was abolished years ago - See a previous ruling of mine regarding Professional tax & Shop tax
11. The previous ruling referred to has not been traced and found out.

12 Narasimhaya and others Repeated their Complaint on the 24. August 1888 and the Dewan on the same date ordered that until orders were passed Coercive measures for the levy of the tax should be stopped.

24. August 1888 No. 295

Vide also Dy Commrs Reply No. 3827/7 Sept. 1888.

4th March 1890. No 839.

13 The Deputy Commr in his letter of 4th March 1890 wrote early orders as the arrears were accumulating and observed thus:-

"The imposition of a trade "tax on an article which the "manufacturer himself sells, "is not quite in accordance "with the principles which may "be evolved out of the present "unsatisfactory Mohaturfa "system. A higher rate of "house-tax for such men "will be supported by precedent.

But vide the order quoted in para 1 which in abolishing the tax on Bangle-Manufactories, directed the imposition of Mohaturfa Shop tax in lieu.

4th August 1890

14 Thereupon the subject came before the Revenue Councillor who asked the question "Reports were called for in Chief Commr's Prs. of 2nd Feby 1880, No 5816-27. Have reports been received and orders passed?" Initialled P.C. 4-8-90

This question remains still unanswered. It is certain that the Bangalore Dy Commr submitted his report ~~and that until 1st March 83~~ on 2nd July 80 and that ~~until~~ to 1st March, 83 he had not received any orders thereon. ~~Since then no~~ vide para 5 above.

⊗ vide paras 3 & 4 of this Proceedings.
Rev Book [illegible] para 5

It is likely that reports were received from the other Districts also and that no orders were passed. The papers do not appear to have been found. The only order that was issued subsequent 6th March 83 is No 255 of 26 April 88 (vide para 9), which is under review (vide para 10)

15. In 1893 the Dy Commr. submitted another reminder. 19th July 1893, No. 69.

16. Thereupon the other Deputy Commrs were called upon* to report, "whether taxe on bangle sellers is levied in their Districts, whether they sell in their shops or by hawking, and if so, to submit a statement showing the rates of duty levied and the amount of duty collected in each District"

* Govt Proceedings of 2nd Sept 1893 No. 4114-21 & 7130-94

17. A statement is appended showing briefly the information and figures furnished by the Deputy Commissioners. It shows that, bangles are sold mostly generally by hawking and that in

of the places the prevailing rates are 2Rs, and 4Rs shown as shop tax. While in a few places the tax levied mostly at the same rates are shown as house tax.

18. The Complaint of the men of Anekal is that this shop tax is imposed in addition to the Municipal house tax. As the other Dy Comms were not asked to report the practice in this respect, they have not said anything as to whether in Municipal towns of their Districts the tax on bangle sellers is levied in addition to the Municipal house tax, except the Dy Comm^r of Hassan, who in his

Statement says only about Arkalgud town thus :- "House tax was originally imposed on these people in 1872-3 according to the rules then in force, and in 1879-80, when the Municipal rules were framed Housetax and Shop tax were separately imposed, the latter at 2 Rs per head - these people sell in their houses as well as by hawking".

Submitted

V

13-6-94

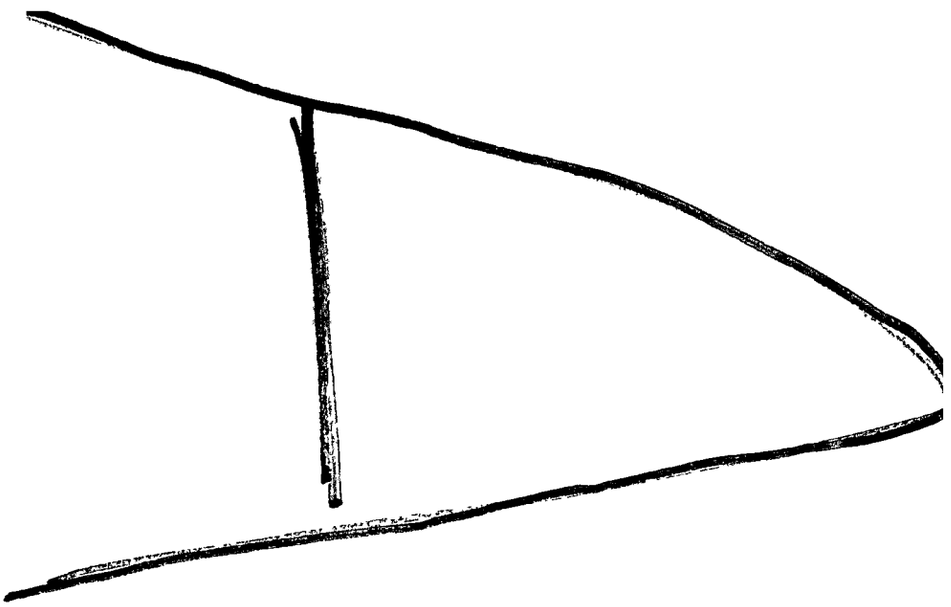
⊗ when paying 8 Shop tax at the rate of 2 Rs each -

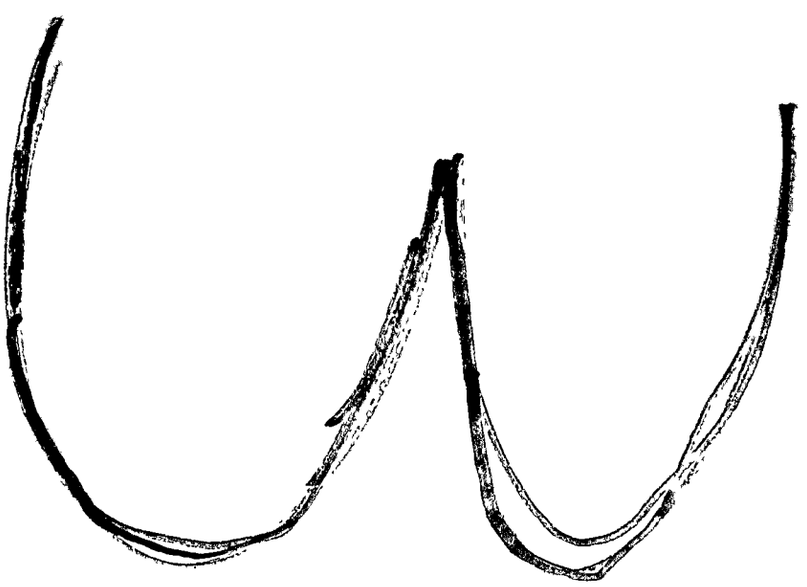
councillors orders enclosed on a separate paper this day.

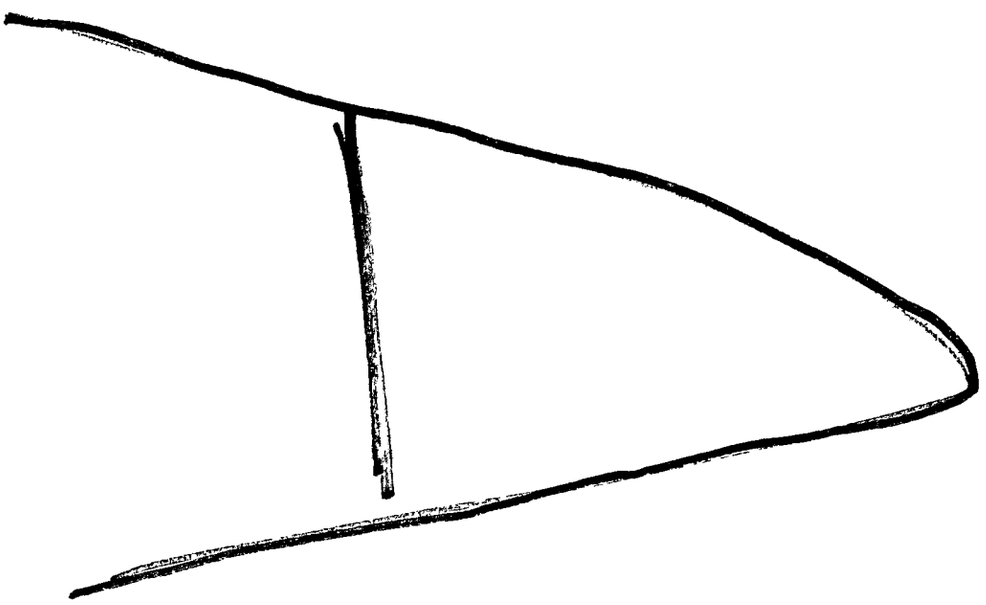
It is attached to this

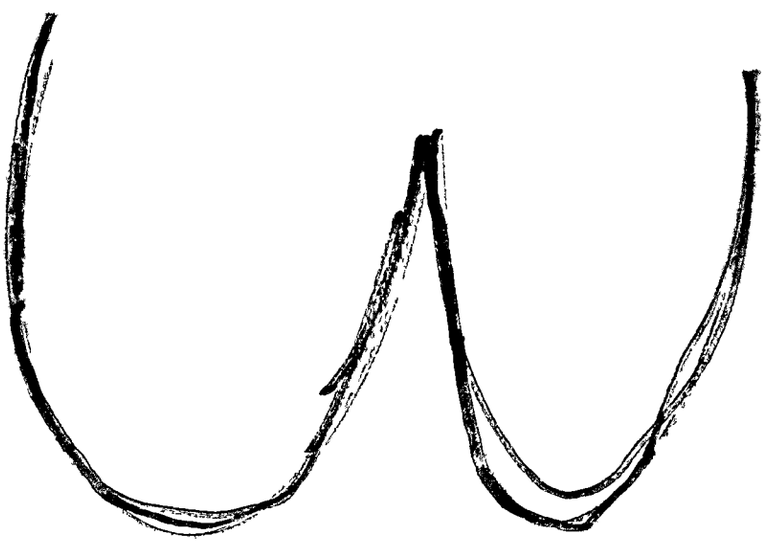
V

21-6-94









I noted from the following orders —

Under the existing Motupha rules, no ~~Bootatka~~ Trade levied ~~charged~~ tax can be from the manufacturers of Bangles. ~~on trade.~~ ~~tax~~ — But as the manufacturers sell bangles in their houses & also by hawking, a shop tax may be levied from them their houses being treated as shops. Dy Comrs are requested to revise the taxes on this principle —

24/6/94

Secd thes for the approval of the Dewan

Committee Room
25/6/94

This may first be submitted to Pt Committee & then to the Revenue Committee as it is a Municipal question

24/6/94
Secy to Govt

PTO

This is a general question of Municipalities, and the Municipalities will be keen the General ruling that may be passed; as was ruled by the Bursar a few days ago in regard to the proposed revised order for the levy of the Coal tax.

Referred accy. to the Rec'ver

1/7/95

Submitted to the Councillors

1-7-95

Pending the revision of the
Mohalanfa Rules I would
not interfere with the rate of
practice Somalis levied
either in the shape of house
tax or shop tax. Both proceed
upon the assumption, I imagine,
that a non-agriculturist
practising a profession is
liable to pay Mohalanfa
tax - whether such tax is
levied as shop tax or house
tax does not affect the liability
of the tax payer - The complaint
of the petrs is without support
and must be repelled.
The arrears may be collected
and credited to Govt.

22.8.97

23/8/97

This is a general question of Mohalanfa
raised upon the individual com-
plaints of the residents of the
Somali location of Aden &
I see no reason to alter the
general question as decided by
me on (in order in
that the rates
are (

In reply

[illegible] practice until the revision of the Mohalla's Rules. As the complainants and residents of Mud Lanes and the entire Mohalla called -lanes now go towards the Mud Pond, the [illegible] orders are rescinded as regards the disposal of the complaints -

26/8/97

10/27 Clean put up with the Govt Cr Pro No 1818-15 of 13 June 1878 and the complaint with papers of these proceedings ---

26/8/97

Clean printed copy of the Pro: perhaps

28/8/97 9/23, 28/8/97

Submitted for orders with original papers and a copy of printed Pro obtained from El Records

1/9/97 2/9/97

Sealed & Sent

4-9-97

4 7110 The complaint of Nurmohd Sattars of Mallal Town is that

in addition whose tax
a separate duty a
tax of Rs 2 has been
newly imposed on them
for selling bangles

Bangles are usually
sold by hawkers. The
tax on manufacture of
bangles was abolished
by the late CC's Act of
15th June 1878 and it
was then directed
that any Notification should
be imposed — In the
case of weavers the rule
is that if they have
home tax they are
not required to pay
loom tax or vice versa
The same principle
should be recognized,
I think, in the case
of bangle sellers If they
pay shop tax they
should not be required
to pay any add tax
for selling bangles. The

1 and sometimes
in the houses
of the manufacturers

aden printed by Mr Chentsal
Rao on my behalf is
in accordance with
the spirit & the ruling
contained in CC Tel
of 18 June 1897 and also
in conformity with the
Mahkamsa Rules - and
may be upheld. Peter
should in my opinion,
not be called upon
to pay the cost law
imposed on them

A Thomson

Noted &
Dewan Jeet Ram
4/9/97.

Dewan Jeet Ram
6/9/97

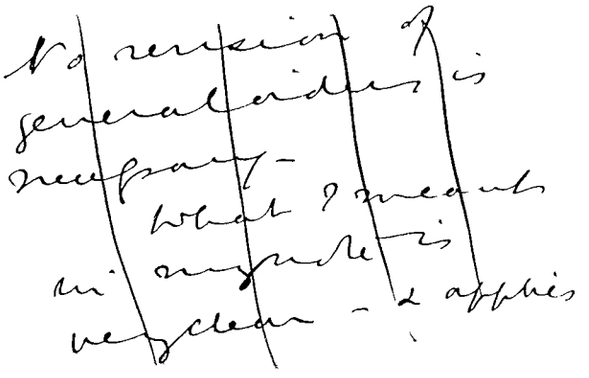
6/9/97

Lieutenant Governor (Retd)
Please give me this
file when I come there
tomorrow
6/9/97

Sucheta Ro 1407-P

17-12-97

Rob Ram.
18.12.97.



20/12/97

Yashi
20/12

Please ascertain whether in
the Towns Ledgers house
tax was exempted where
house tax was levied or vice
versa - Such a practice
if it existed was with abolition
of house tax appears where
even above to para 4 of order
No. 5826 - 27. Md 286 of 2nd July
1880 - (See New Manual Vol 176).
order 1818 - 15 - of 13th
June 1878 directed that all Hackney
from this & Cycle riders should
be shown under the Separate head
of Shop tax, this rule applied
to Municipalities must be
read as it is rendered with
direction II of the first quoted
order in Page 176. On the
— whole I am not sure that
the complete statistics is at all
events available & therefore
not here tendering further
I would like to have the information
above called

20/12/97

Received
[illegible]

[illegible]

[illegible] Records
Ack
22-2-97

E

II Counsellor's order

Please ascertain whether in municipal towns and villages house tax was exempted where loom tax was levied or vice versa

Memo

From the replies received to Court Pro c/o 5815-24 dated 2nd October 1894, it would appear that full rates of House and Loom taxes are charged in the Municipalities of the Bangalore, Kolar, Tumkur, Shimoga, Mysore and Chittaldrug Districts, except Chitaldrug and Jagalur where reduced rates are levied, owing to the men having to pay both the taxes.

In the City of Mysore either the House or Loom tax whichever was higher was levied except in the case of a rented building, where house tax is collected from the owner and Loom tax from the weaver. In the Mofussil of the Dist proper a low rate of house tax is levied in addition to loom tax, while in those of the Frey

Sub-Division loom tax is levied at the reduced rates.

In the District of Hassan both the taxes are levied, but where there are more than one loom in a house, half the rate of Loom tax is charged on every additional loom

In Municipalities, ~~other~~ except Cheluvaguru in the above District, portions of houses occupied by looms are exempted from House tax

The above information relating to Municipalities detached from L. F. - 150-96 is not sufficient to answer the II Councillors query Hence, the accompanying draft submitted for approval.

19/7/98.

Pdg 7/a

Memo

The D.C. Coorg & Districts were requested* to report whether in Rural Taluks & Villages in their Districts prior to the abolition of the Loom tax under Govt: Pro No 17 11-21 dt 31st July 1897 any exemption was allowed in respect of House tax, where Loom tax was levied & Vice Versa and if so the authority under which such exemption was allowed

(2) The D.C. Coorg, Bangalore reports that where House tax was levied, Loom tax was exempted and Vice Versa in accordance with the foot note appended to the statement showing the rates of Mohaturfa taxes published at page 119 of the Revenue Manual of 1886.

(3) The marginally noted D.C's State that no Rural taluks House & Loom tax were being levied

* C. M. No 8308-15 dt 20-1-98 / L.D. 223-93
† as per orders of the II Councillor

* No 9968 dt 31st January 1898

Kolar D.C's No 3126/928 dt 17.3.98
Tumkur do 719 dt 25-1-98
Hassan do 1184 dt 28-5-98

without exception prior to the abolition of the Loom tax but that in villages persons paying Loom tax were exempted from Loom tax & Vice Versa (Vide ~~The authority for the Levy of these taxes or tax in Districts. Taluks & Villages are said~~ the Chief Comrs Pro No 5816.27 dtd 286 & 2nd Feb. 1880 (Pp. 175 & 176 of the Rev. Manual 1886) & the note at the end of the table of Mohaturfa taxes issued under the late Comrs Offl Memo No 265 & 28 Septr 1860 (published at Pp. 118 & 119 of the Rev. Manual 1886).

(4) The Dy Comrs of Dindigul & Madura States that in villages all weavers were required to pay Loom tax only under the authority contained in para 9 of the replies to the Questions of the Superintendents of the late Divisions on the Subject of the Mohaturfa tax levi-

× L 1095 dt 19 March 1898

with the Secretary's letter No
157 & 10 October 1860 (Vide
pp. 120 & 121 of the Rev. Manual 1886)
& that this exemption from
payment of House tax was
not allowed in the case of
weavers in the Mural towns,
as under the orders conveyed
in clause para 3 of the
Chief Comrs Pro. No 6816-27
dy 2nd Feb. 1880, they had to pay
house tax in addition to the
loom tax, though the District
Officers were authorized to
reduce the rates of the last
mentioned tax as far as ne
-cessary in consideration
of the weavers having to pay
a house tax.

The Dy Comr added that
the exemption from payment
of loom tax under the recent
orders of Govt has placed
already impoverished section
of weavers in a worse condi-
-dition inasmuch as capital
in loom
tax & rules as to
in force auto. are being enforced
ties render th

to house tax, which is much
higher than the loom tax, and
that unless they are altogether
exempted from it or a re-
duced rate is fixed as a
special case, the benefits
of the generous order of Govt
will not be appreciated
by the weavers

(5) The Dy Comr of Shimoga
reports that a circular No 65
of 13 October 1860 was issued
to all the Taluks, probably
on the authority of Schedule
of rates of Moturfa pub.
locked at page 119 of the
Revenue Manual and the
Comrs reply to Question
No 9 of letter Superintendent
of the Nagar Division pub.
locked at page 121 of the
same book, under which
only loom tax was levied
both in Inam &
and Villages and that
another circular was issued

× No $\frac{1063}{878}$ of 26 March 1898
(copy enclosed)

× No 1319/4 Dec 1895

Subsequently under which both loom + house taxes were being levied in Muni. towns in all Talukes except Chittoor + Tirthahalli where only one tax continues to be levied

(6) The Dy Comr of Kadur states that from the reports received in his office from the Amildars, it is ascertained that in villages/persons charged with loom tax were under the authority quoted in the margin exempted from paying house tax and no house tax in lieu of loom tax was being levied and that in Municipalities both the house + loom taxes were being levied without any exemption

(7) The Dy Comr of Bijapur states that in Muni towns both loom ~~tax~~ and house taxes were being levied

No 65 of 26-3-98

Chief Comr's reply to question No 9 enclosure to his letter No 157 of 10 October 1860 (Rev. Manual Bk - 120-21)

+ No 867/810 of 10-3-98

~~and~~ but that in villages persons who were paying one of the above taxes were exempted from paying the other in accordance with the late Chief Comrs Offl Memo No 265 9, 8 September 1860.

submitted. DRJ 27/8/98

Mysore, Shemoga & Kadur Distts

In villages the Loom Tax only was levied, whereas in Muni. Towns both House Tax & Loom Tax were levied without exception.

Kolar, Tumkur, Hassan & Chitaldroog Distts

In villages there were both the taxes, but persons paying Loom Tax were exempted from paying House Tax & vice versa; in Municipal Towns there was no such exemption & both taxes were levied.

According to the Dy Comr of Bangalore Distt there does not seem to have been any distinction in his district between municipal towns and villages he simply states that where House Tax was levied, Loom Tax was exempted and vice versa.

PDD 28/7/98

c Memo

The question of issue of Bangle sellers for Shop tax and keeping on Town tax has been under the consideration of Govt for some time as the memo (marked A) will shew and the Revenue were pleased to order that these men should be ~~barred~~ changed, while increases and ~~and~~ changed with out, one or other of the Shop and House taxes, and not with both and to adopt the principle of the Municipal draft, which might be issued with such modifications as the Municipal Council may think necessary.

15/2/00

Memo for perusal

Memo to be sent 1 2/- on the first instance

The Asst Secy & to submit these Memo copy

2/11/1900

2/11/1900

(Vide page 4 of memo C)

× 1. L. B. File No 223 of 1893 Re the question of exempting Bangle Sellers from Shop tax.

2. File No — of the Legislative Department, containing the Notification for Regulation and the Rules thereunder — (Appdx. 245 & 252 of 97/3) and

Income Dy/No 710: 1135 of 13/5/98 about Cart tax —

2/11/00

+ Vide paper marked B

(2) When the file was accordingly submitted to the 2nd Commissioner, he directed† that information should be called for as to whether in municipal towns and villages house tax was exempted where loom tax was levied and vice versa and observed that such a practice, if it existed prior to the abolition of Loom tax was opposed to para 4 of order etc 5816.27 and 256 dated 2nd February 1880 (Rev Manual page 176).

† Vide paper marked D

(3) The Dy Commr was accordingly addressed on the subject and the replies are embodied in the accompanying precis submitted for orders.

Bol. 28/7 1st Dy 26/7/98

D letter to Dy Commr Rawalpindi Div
Rev of Receipts & Charges
Dy Comr Attock encl to
Deputy Commr Mianwali
Secretary Punjab Govt
Revenue Department
29-7-98

Re-called by the Secretary for order is not clear as Bahadur has otherwise referencing the Rep. Thereto it be. Rep. addl to the Legislature vide Rep. Sec. Rep. Sec. Rep. Sec.

should not be exempted
from Cartage (Vide
Punkur D/ Jams etc 60 D/
19. 1. 97-)

(4) Draft Mohatwfa
Regulation and Rules
framed thereunder filed
in the Legislative Dele
with etc & date

Submitted for orders
DJ 13/11/00

This has been pending
for several years past
& can afford to wait
for a month or two by
which time I hope to
have a Mohatwfa
Regulation with Rules
thereunder, passed by
Council -

15/4/01

(General Serial No. 30.)

1893-94 777.

From The Dy Commissioner
Bangalore District

To.

The Chief Secretary to the Govt
of Mysore.

Dated 19th July 1893.

Despatched 20th Do

Received 21

Enclosures No.

General No.
Do No. 69.

This Office No. 382 dated 6th September 1888, Regarding the imposition of Mohatarfa tax on persons trading in bangles

Solicits the favor of early orders in the matter in view to the Settlement of the arrears of tax due by the bangle traders in the Anekal t

Note

This reminder is in regard to the tax on bangles levied in Anekal Taluk. Unless the trade in bangles is brought under Shop. tax it wont be a legal levy. It is possible to make the words Shop. tax include every kind of trade in whatsoever place held & for however short a duration, but it would be both wise and politic to confine Shop. tax to ~~places~~ trades having permanent habitations where things are bartered & sold all the year round or at any rate for a period exceeding 3 months. The Dy Com^r in the present case may be asked whether the bangles are disposed of by sale at a regular shop. If it would be advisable in the interests of industrial progress not to interfere with small manufacturers the industrial classes like Carpenters, blacksmiths &c

Judl Secretary

To the Commissioner for Coorg 4114-21 9/9/93

M. G. C. P. Bangalore —27-1-93.—5,000.

Talk, the recovery
of which has as already
reported, been held in
abeyance.

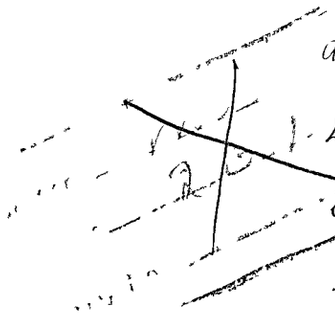
[signature]

For Dy Commissioner

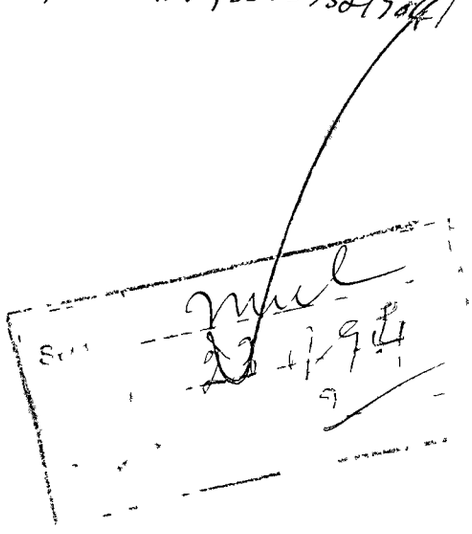
WWS

Read:-

Letters dated 7th September 1888 and 4th March 1890 Nos. 382 and 839 respectively from the Dy Comr of the Bangalore District stating that the imposition of trade tax on bangle sellers is not in conformity with the principles on which may be evolved out of the present enactments relating thereto and proposing to change such men with higher rate of House tax instead of trade tax



From DC Tumkur 259 20.9.93 L803
elicit ditto 252 9/12.10.93 L1066
Kadur 252 9/13-10-93 L1052
DC Shimoga 570/470 9/14-12-93 L1823
DC Bangalore 7/189 22-12-93 L1904



Read Docket dated 19 July 1893 cto 69 from the same officer requesting early orders on his previous letters in view to the settlement of the arrears due by the bangle traders in the Anekal Taluk, the recovery of which has been held in abeyance

Order thereon

Before passing final orders on the above reference the Dy Comr of ~~the~~ other ~~station~~ except Bangalore

R L 491

4114-21
L# 130-92 — 12/9/93

are requested to state, whether
tax on bangle sellers is
levied in their Districts, and
if so to submit a statement
shewing the rates of duty
levied and the amount of
duty collected in each District.
2 The Dy Coms of the Bangalore
District is also requested to
state the amount of revenue
annually collected from
bangle sellers in the various
Talicks of the District and
explain the principle upon
which the charge is made.

Transcriber's note: "Conscience"

1 whether they sell in their shops ~~and~~ or by hawking

Pratt

Under Sec. to
21/6. Govt.
For Chief Sec.

To. The Dy Coms of Districts

1893.

GOVERNMENT OF MYSORE.

LOCAL BOARDS BRANCH—MUNICIPAL.

PROCEEDINGS.

Dated 2nd September 1893

No. 4114-21
L F 130 92

Requesting the Deputy Commissioners to state whether tax on bangle sellers is levied in their Districts and if so, to submit a statement showing certain information.

Mysore Govt. Central Press, Bangalore.—7-9-93--120.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards Branch—Municipal),—dated 2nd September 1893.

READ —

Letters dated 7th September 1888 and 4th March 1890, Nos. 382 and 839, respectively, from the Deputy Commissioner of the Bangalore District, stating that the imposition of trade tax on bangle sellers is not in conformity with the principles which may be evolved out of the present unsatisfactory Mohatarfa and proposing to charge such men with higher rate of House tax instead of trade tax.

READ —

Docket dated 19th July 1893, No. 69, from the same Officer, requesting early orders on his previous letters in view to the settlement of the arrears due by the bangle traders in the Anekal Taluk, the recovery of which has been held in abeyance

---

No. 4114-21—L. F. 130-92, DATED, BANGALORE, 2ND SEPTEMBER 1893.

ORDER THEREON.—Before passing final orders on the above reference the Deputy Commissioners of Districts except Bangalore are requested to state at their earliest convenience whether tax on bangle sellers is levied in their Districts, whether they sell in their shops or by hawking and if so, to submit a statement showing the rates of duty levied and the amount of duty collected in each District.

2. The Deputy Commissioner of the Bangalore District is also requested to state the amount of revenue annually collected from bangle sellers in the various Taluks of the District and explain the principle upon which the charge is made

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioners of Districts.

Exd.—[illegible]

(General Serial No. 70) 4036.

1893.94. L 803

From The Dy. Commissioner
Tumkur Dt:

To The Chief Secretary to the
Govt: of Mysore

Dated 20th September 1893.

Despatched 21st

Received

Enclosures No.

General No.
No. 259.

Govt. order No 4114-21 of the 2nd
L.F. 130-92
September 1893.

States that no tax is levied from the Bangle sellers on their trade, but the Mohatarfa house tax is imposed on them and that they generally sell the bangles carrying them from house to house.

No: 259. Tumkur District

Deputy Commissioner's Office

Tumkur 20th September 1893.

To,

The Chief Secretary to the

Government of Mysore

Sir,

With reference to Government order No: 4114-21 L. F. 130-92 of the 2nd Instant, enquiring whether any tax on bangle sellers is levied in this District, I have the honor to state that no tax is levied from them on their trade; but the Mohatarfa house-tax is imposed on them according to the nature of the houses as per rates given in the list printed at page 119 of the Revenue Manual of 1886. They generally sell the bangles carrying them from house to house.

I have the honor to be,

Sir,

Your most obedient servant

M. Venkatarangaiya

Commissioner

(General Serial No. 30.)

189[illegible]. £1066

From The Chief Secretary to the Government of Mysore

To DEWAN OF MYSORE

Dated 12th Mysore

Despatched 12th October 1895

Received 19/10

Enclosures No. 1-

General No. 293.

No 252.

In reply to Rog. 29 of 14/14-21 dated 2nd Sept. 95 & F 120-92/2 dated Sept. 95

SUBJECT

Submitting a statement of rates of Duty levied on Firewood sold in the Chitaldrug District and the amount collected during the year 1894/95 together with certain information thereon

Plans attached

Yes dated 1/10/95

References (to be entered only in the Dewan's Office).

No. 293. Eu: / 252. 1.

Deputy Commissioner's Office
Chitaldroog District
Dated Chitaldroog 12th October 1893.

To

The Chief Secretary to the
Government of Mysore
Bangalore.

Sir,

With reference to the Proceedings of Government No. 4114-21 L.F. 130-92 dated the 2nd Ultimo, requesting to be informed whether any tax on bangle-sellers is levied in this District and if so, to submit a statement showing certain information connected therewith, I have the honour to submit a statement, showing the rates of duty levied and the amount of duty collected in this District during the year 1892-93, and to state as follows:-

2 In the Town of Holalkere, a sum of Rs: 4/- is being collected under

under the head "Shop tax" from 2 persons who prepare and sell bangles by hawking, the rate being Rs: 2 per shop.

A sum of Rs: 40/ is being collected on 21 shops in the village of Arival of the Hosadurg Sub Taluk under the head "Shop-tax", 3 of these shops are taxed at Rs: 4/- each, while the 18 others pay a tax of 2 Rs: each. These tax-payers not only prepare bangles and sell them by hawking, but also take them to the Malnad Talooks for trade. In 3 Villages of the Davanagere Taluk, there are 4 shops paying a tax of 2 Rs: each, while at Malleswara of the Hosdurg Sub Taluk, there are 3 shops each paying a tax of Rs: 4. The persons concerned, not only sell the bangles in their own shops but also go about from Village to Village hawking them.

3rd:- With the exception of the above, no duty is being levied

any

any-where in the District upon persons making or selling bangles. From the report, he is informed from all the Districts it would appear that house-tax is invariably levied from all dealers of bangles, who pay no shop-tax.

I have the honor to be
Sir,
Your most obedient servant
C. Macnaghten
Deputy Commissioner
Chittledroog District

A Man who buys to sell at a profit
dealer for more profit is trader
A Man who makes, & sells what he makes
Can hardly be called a trader -
Neither myself nor Shaw have
anything more than mere knowledge

Statement showing the rates of duty levied on the various kinds of toddy in the Chitaldroog District during the year 1892-93.

Taluk	Village	No. of Shops.	Rate.		Remarks.
Holalkere.	Holalkere.	2	2	4	Prepare bangles and sell them by hawking.
"	Anivala (Sub Taluk).	21	26 4	48.	3 shops at 4 Rs each and 18 at 2 Rs each. These Bangle sellers take bangles to malnad Taluks for trade, & also sell them in their own Taluks by hawking.
Davanagere.	Lokikere.	2	2	4	These men prepare bangles and sell them by hawking.
	Mayakonda.	1	2	2	
	Amapura.	1	2	2	
	Malakemmi. Hanihan Sub	3	4	12	These 3 persons prepare and sell bangles in their shops and also take them out for sale.
		30			

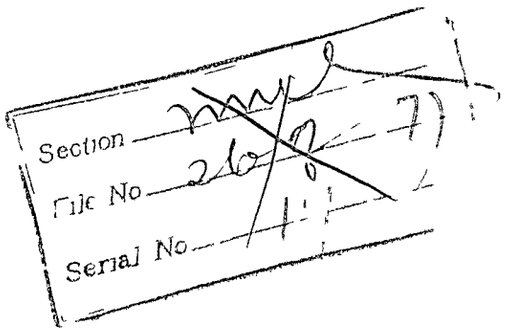
Chitaldroog
12th October 1893

Deputy Commissioner
Chitaldroog District

7273

(General Serial No 30

1893.



From

The Deputy Commissioner
Kadur District

To L 1087

The Chief Secretary to the Dewan of Mysore.

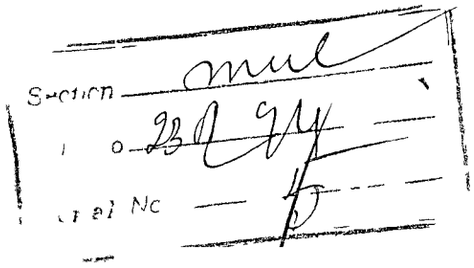
Dated 13th October 1893

Despatched 13th

Received 23

Enclosures No. nil

General No. 252 1893-94
No.



Reporting on the levy of tax on bangle sellers, the number of shops selling bangles taxed and the amount collected.

L & M 14/10

Kadur District Dy. Comm'rs Office,
No 252 Dated Chitradurga the 13th October 1893.

From,

The Deputy Commissioner,
Kadur District.

To. The Chief Secretary to the
Government of Mysore

Sir,

With reference to Government Proceedings No. 4114-21 / L.F. 130-92, of the 2nd Ult: instant, calling for a report as to whether any tax on Bangle Sellers is levied in this District, I have the honor to annex overleaf a Statement shewing the number of Shops selling bangles taxed, and the amount collected on that account.

The Statement will show that there were but 6 Shops in the whole District Selling Bangles only and that Shop tax alone, and not trade tax or other duty is levied on them and not on those who sell them by hawking

alone without Keeping a Shop, or
sell them in small quantities
along with other articles. Those that
sell by hawking are however taxed
with House tax in the place where
they reside, and those that sell
bangles along with other articles
are charged Shop tax as a whole
according to the extent of all kinds
of trade.

I am of opinion that the
levy of tax as above is fair and
may continue, but that no
"Trade tax" or other duty" need
be levied as that would have a
tendency to discourage the trade
itself.

I have the honor to be,
Sir,
Your most obedient Servant,

H. P. Dudley
Deputy Commissioner,
Kadiri District.

"11"

	Places where tax is levied on Bangle Sellers.	Rate (Rasles)			Collection. No. of Shops.	Amount.			Remarks.
1	Chikmagalur	4	.	.	5	20	-	.	The rate levied is that of 4ˢ. cost of 3ᵈ. class of Shop tax - (Vide page 119 of Revenue Manual).
2	Mudigere	4	.	.	1	4	.	.	
3	Kadur	"	"	"	"	"	"	"	No separate Bangle Shops are said to exist in these places, but that bangles in small quantities are sold either along with other articles in shops, or occasionally brought from elsewhere and sold by hawking.
4	Tarikere								
5	Koppa								
6	Yedahalli								
						24	.	.	

(General Serial No 30.)

189 3

OFFICE OF THE
16 DEC. 9
1893.

From

L 1823

The Dy Commissioner
Shimoga District

To

The Chief Secretary to the
Durbar of Mysore

Dated 7th December 1893.

Despatched

Received

Enclosures No. 1

General No. 5794
No.

Section Mul
Je No 2-6-94
Serial No 5794

Mul
23/12/93
6

With reference to Govt
Proceedings No. 4114-21
L 7130-92
dated 2d September last
forwards a statement shewing the rates of duty levied
from Bangle sellers and
the amount collected from
them for 1892-93.

L B B 16/12

1893 L 1823

From

The Deputy Commissioner
Shimoga District

To

The Chief Secretary to the
Dewan of Mysore.

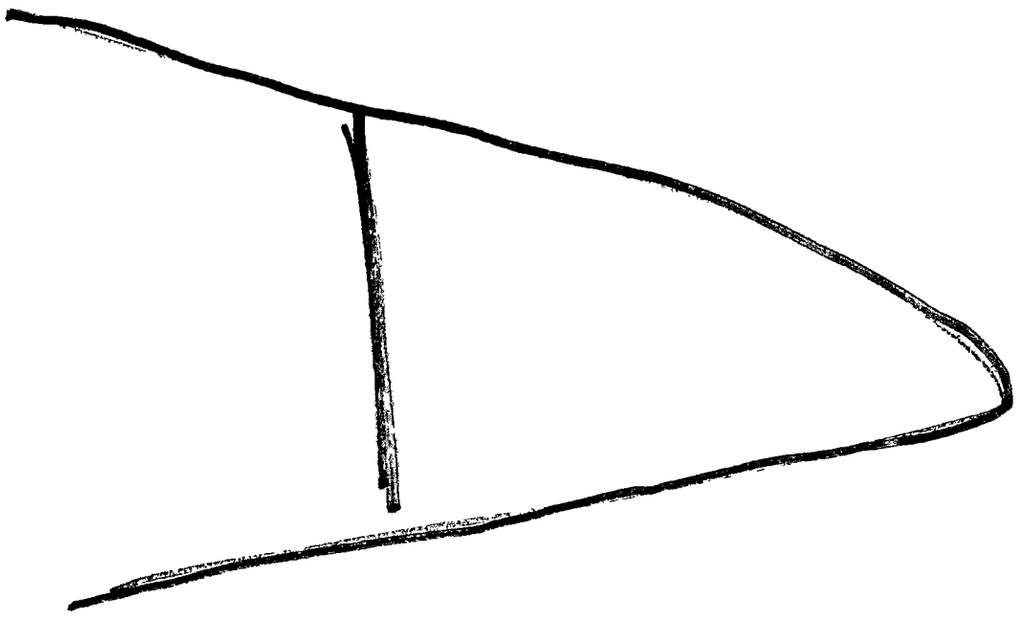
Dated 14th December 1893

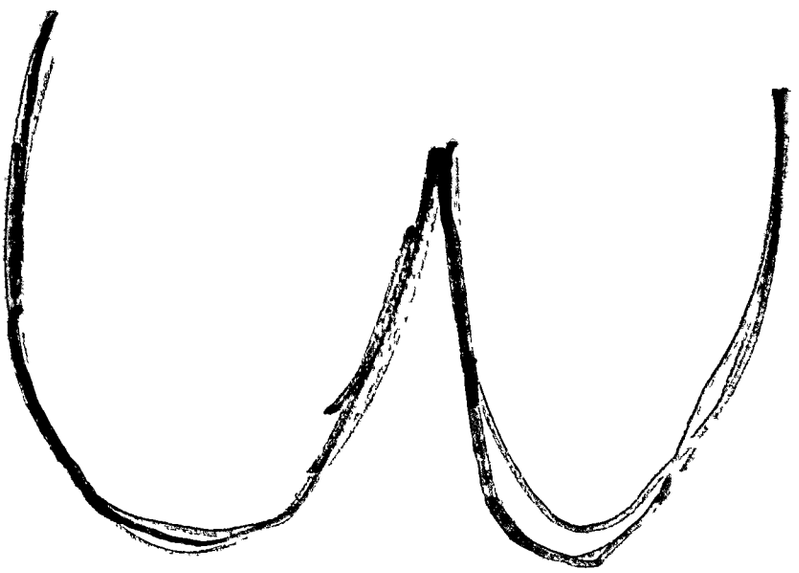
No 570 Genl
470 Government Proceedings Nos 4114-
L.7130-

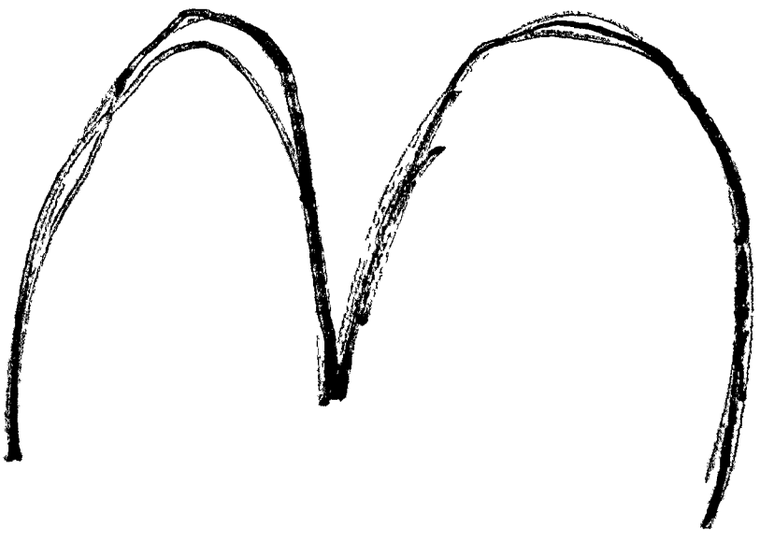
requesting to state whether tax on bangle sellers is levied in this Distr whether they sell in their shops or by hawking and if so to submit a statement showing the rates of duty levied and the amount collected.

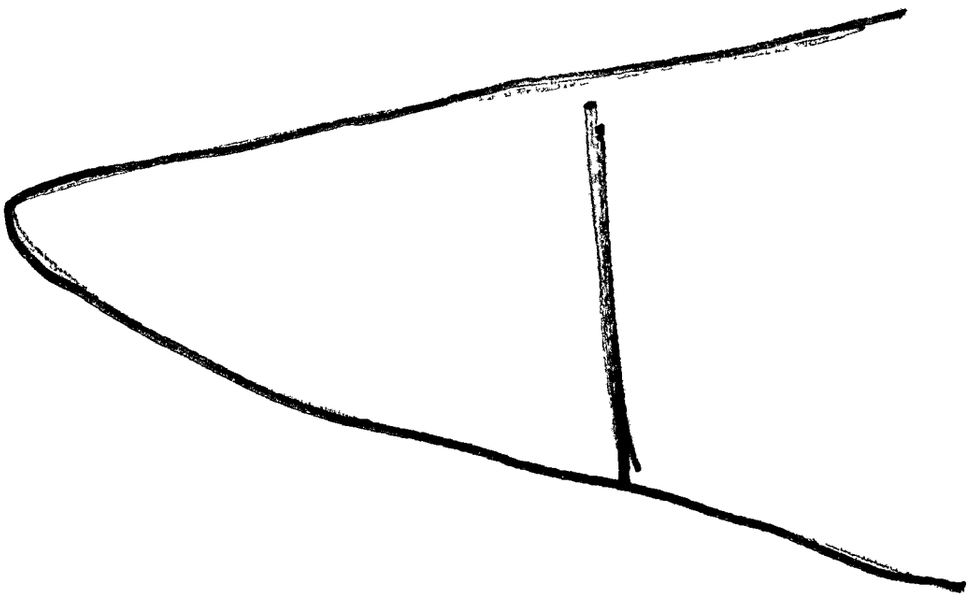
Has the honor to forward a statement furnishing the particulars called for therein.

Abdul Rahman K.B.
Dy Commissioner









(General Serial No 30.) 1025-8

1893-94.

From The Dy Commissioner
Bangalore District

To The Chief Secretary
to the Dewan of Mysore.

Dated 22nd December 1893

Despatched 24

Received

Enclosures No.

General No.
D No. 718

The Government Pro-
-ceedings No. 4114-21 dated
L.F 130-92
2nd September last, calling
for certain information,
Regarding the amount of
Revenue annually collected
from Bangle sellers.

Has the honor to ap-
-pend, as per margin, a State-
-ment showing the amount
of Revenue collected from
Bangle-Sellers and to State
that as they derive their
livelihood by trading, their

Taluk	Number	
1 Bangalore	12	
2 Nelamangala	12	
3 Doddaballapura	4	
4 Devanhalli	20	
5 Hosakote	16	
6 Anekal	13	
7 Magadi		
8 Channapatna	24	
9 Kankanhalli	"	

Do 2 have changed to each man and the amount is included in the head "Shop
Do 4 " " " " "
Do 4 " " " " "
Do 20 " " " " "
Do 16 " " " " "
Do 13 " " " " "
Do 24 have changed to each man and the amount is included in the head "Shop Tax"
" " " " "

profession is taxed. In a few Talukas the tax is shewn under the head of House-tax.

Adaingallaon

for Dy Commissioner.

1956

13780

(General Serial No 30)

1894

From

The Deputy Commissioner
Kolar District.

L. 2888

To

The Chief Secretary to the Dewan
of Mysore.

Dated 6th
Despatched 10th
} March 1894.

Received

Enclosures No. /

General No. 3110
No. 736
1893-94.

Government Proceedings No. 41142
L-7130-92

dated 2nd September 1893 calling for certain particulars regarding the Bangle sellers.

With reference to the above, I have the honor to submit herewith a statement furnishing the required information about the Bangle sellers in this District.

Deputy Commissioner
Kolar District.

P. 9

Tax on Bangle sellers

DG 26/3/94

133

(General Serial No 30.) 14240

1894. L3018

From The Commissioner, Shimoga District

To The Chief Secretary to Government of Mysore

Dated 19th March 1894

Despatched

Received

Enclosures No. -

General No. 667

No. 722

With reference to the remarks against the Kasaba Taluk in the Statement forwarded with this office No. 570/470 dated 14-12-93 states that only in a single case a Shop Tax of Rs 2 has been levied in Benavalli -

23/3/94

L1823

m 27 30/3

L1773

22/3/94

1894.

From

The Deputy Commissioner

Shimoga District

To

The Chief Secretary to the

Dewan of Mysore

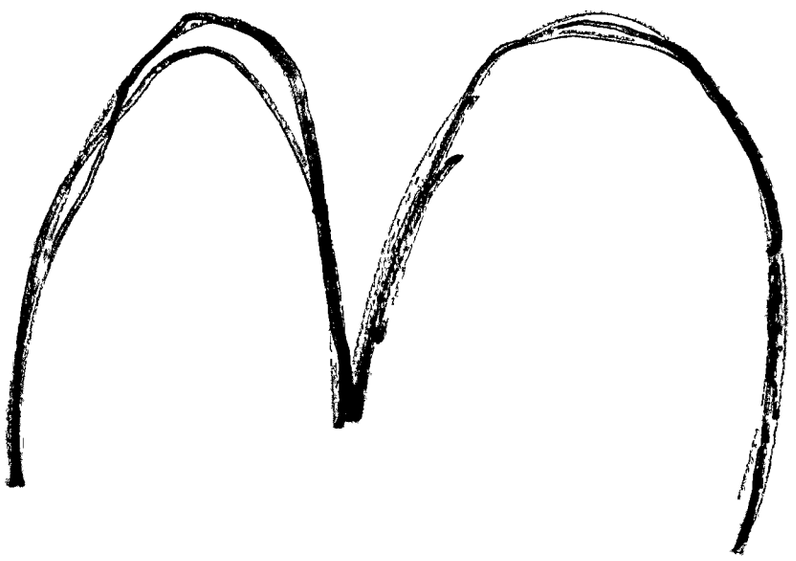
Dated 19th March 1894.

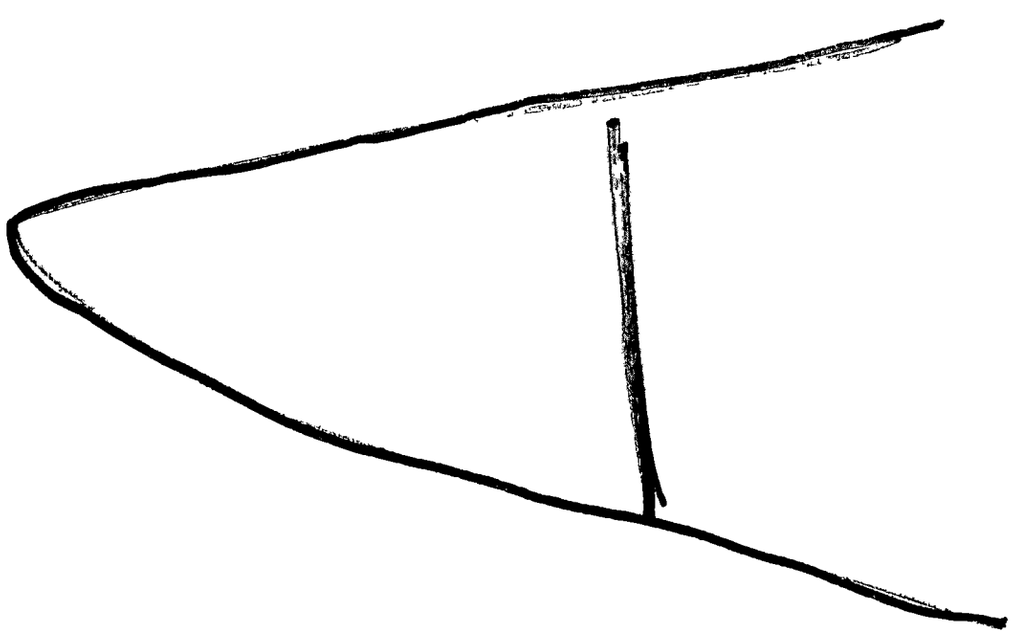
No. 822 / 882

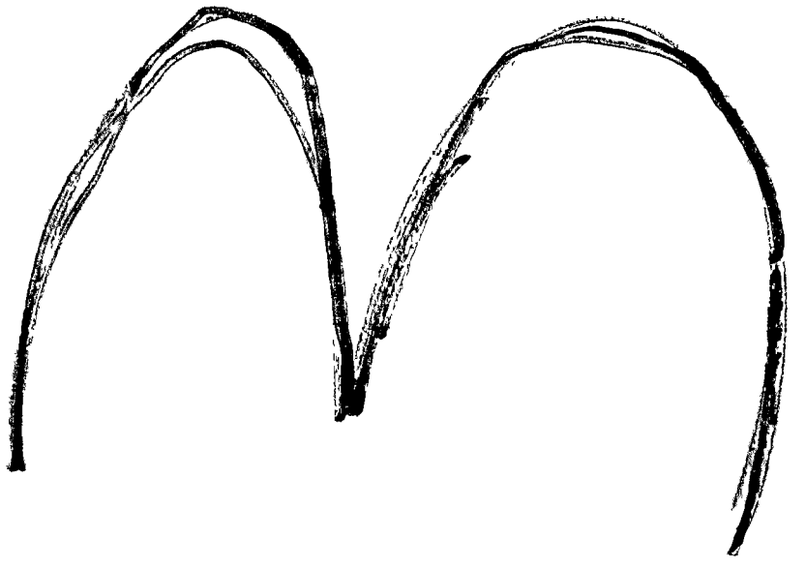
With reference to the remarks against the Nagar Taluk, in the Statement forwarded with this office docket No. 570/470 dated 14th December last, has the honor to state that the Amildar of Nagar reports that only in a single case in the Benavalli village a shop tax of Rs. 2 has been imposed for selling Bangles by hawking and carrying them on a bullock.

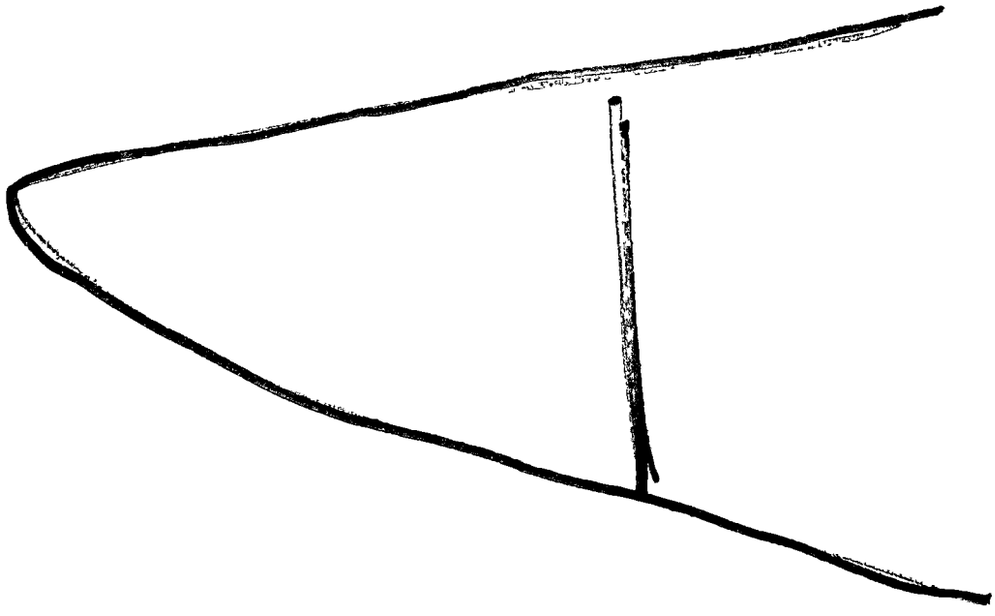
I have the honor
Obt Servt
Deputy Commissioner
Shimoga District

BRL.







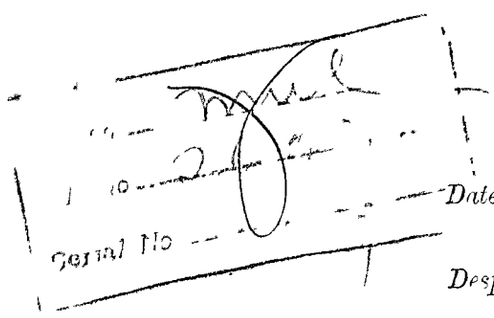


(General Serial No 30.)

189 .

From

To The Dy Com Shimoga ~~Kadur~~ Dist



Dated 24/3/94

Despatched

Received

R 2638

Enclosures No.

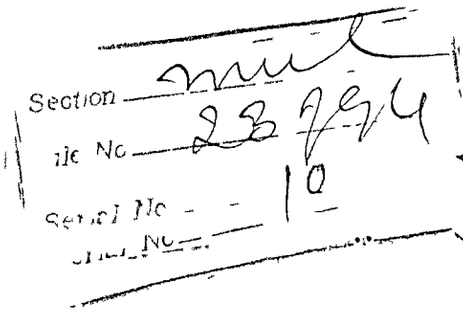
General No. 15976
Ft No. 130-92

Hes Docket dated 14 Dec 1893 No 570/470, submitting a statement showing the tax on bangle sellers levied in all but the Taluk of Chagar and stating that information in regard to the latter Taluk will be furnished on receipt of reports called for from the Amildars

---

With reference to the above has the honor to request the early submission of the statistics in regard to the Chagar Taluk

By order
N 20 D 94
For Chief Sy



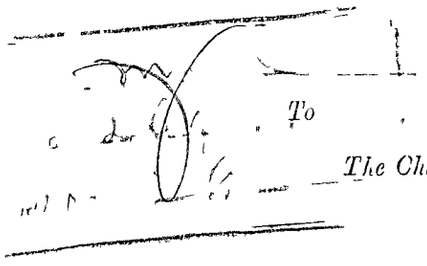
Previous correspondence No 902 of 27/3/94
737 of 31/3/94

(General Serial No. 30)

1894, 15740

From

The Dy Commissioner
Kadapa to the
L 3255



To

The Chief Secretary to the Dewan of Mysore.

Dated 5th April 1894

Despatched

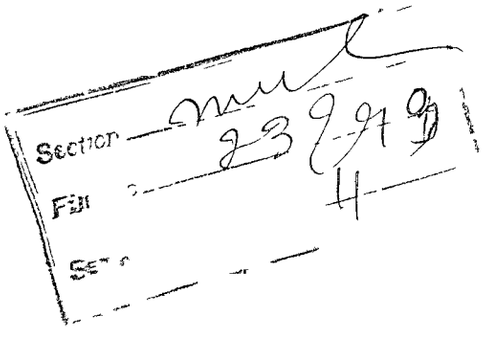
Received

Enclosures No. 1

General No. 684 - 4 - 4
No.

In reply to Rev 4114-21 dt 2-9-93
~~F. 130-92~~

SUBJECT.



Stating that no separate tax is levied from bangle sellers as such, some of them pay only house tax, some shop tax and others both taxes.

LMB 10/4/94

References (to be entered only in the Dewan's Office).

No. 687
Secy

Deputy Commissioner's Office,
Dated Hassan April 1894

From

P. N. Patnaiya, Esquire.
Deputy Commissioner,
Hassan District.

To

The Chief Secretary,
to the Government of Mysore,

Sir,

Referring to Government Proceedings No. 4114—21 / L. F. 130—92 dated 2nd September 1893, enquiring whether a tax on bangle-sellers is levied in this District, I have the honor to state that no separate tax is levied from them as such. Some of them pay only house-tax, some shop-tax and others both taxes. As the information furnished by the several Amildars is not uniform—

uniform, a statement embodying the particulars is enclosed for information.

I have the honor to be,

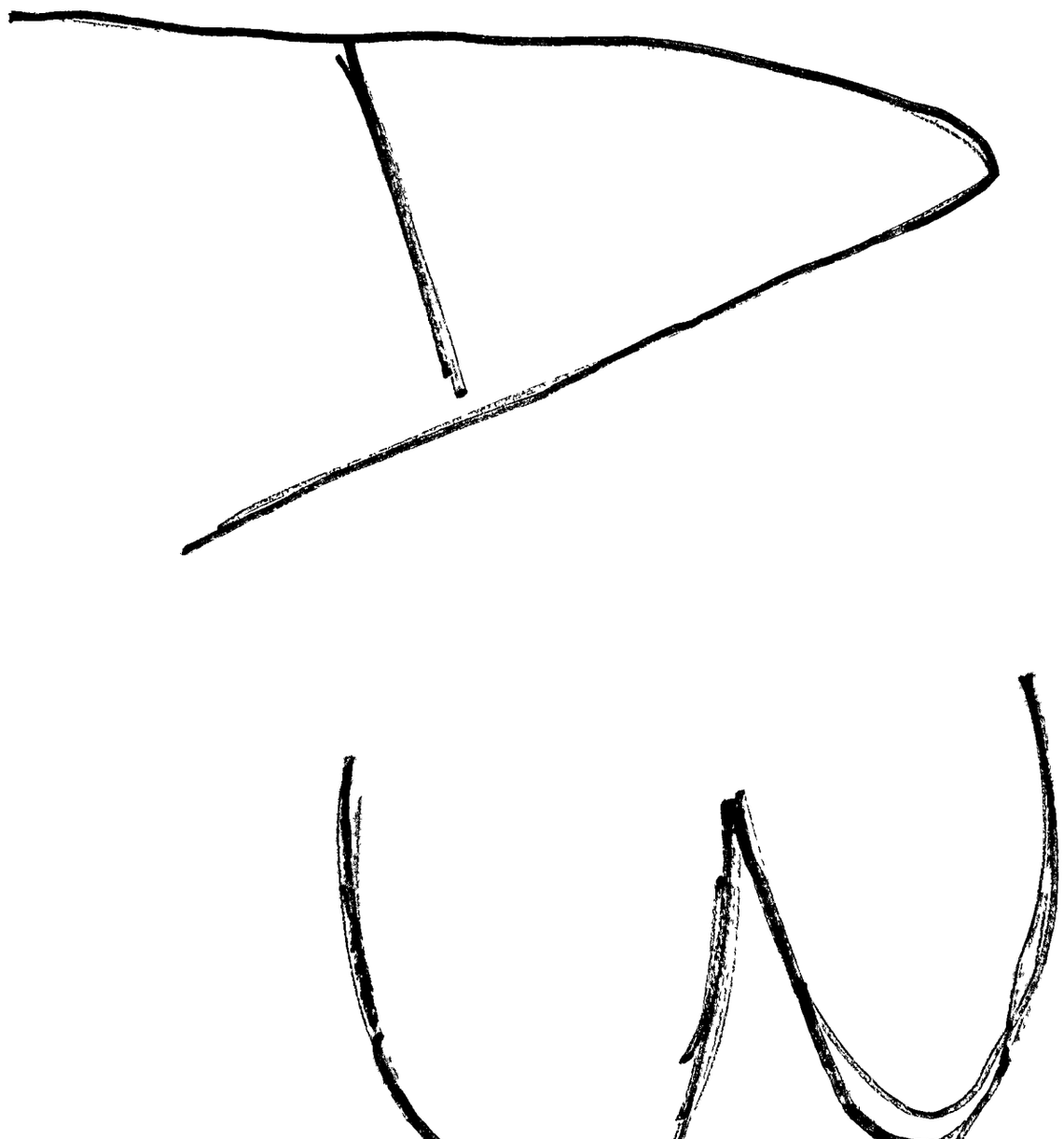
Sir,

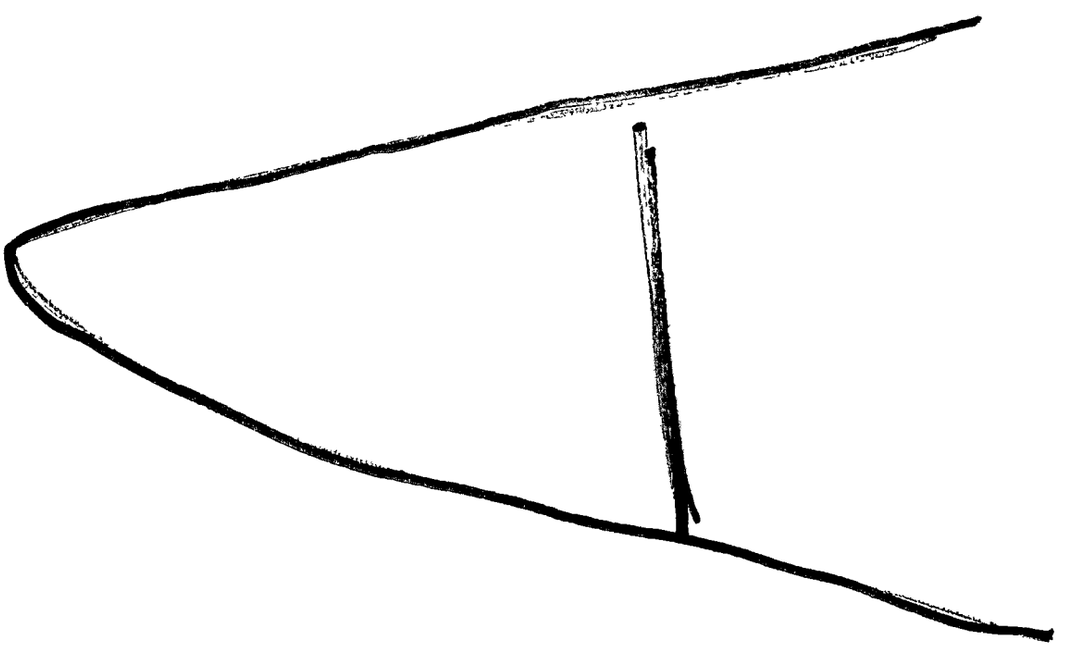
Your most obedient servant

M. Pierce

Deputy Commissioner,

Massachusetts.





L 7 41
15. 4. 94.

(General Serial No. 30).

1893 / pp 15355.

From
The Dy Commissioner,
Bangalore District

To
The Chief Secretary
to the Dewan of
Mysore

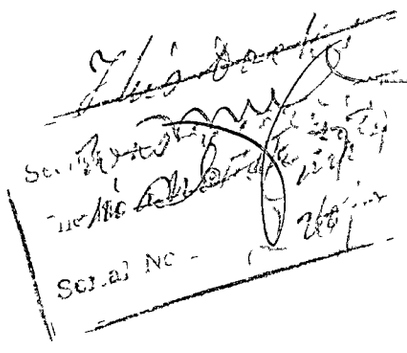
Dated 12th April 1894

Despatched Do

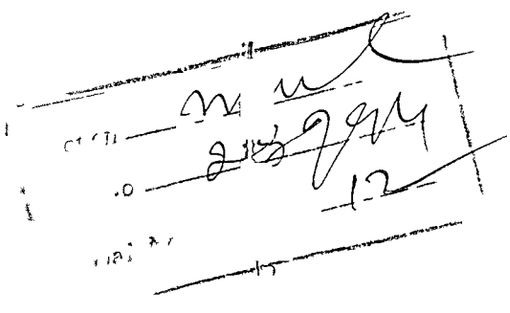
Received

Enclosures No.

General No.
D No. 1220.



The Government Proceedings No. 16619 L.7.125-93 of the 24th ult.mo, recording with remarks the Municipal Demand, Collection and Balance Statement for January last. —



× Search from 12

Adverting to the above, has the honor to state that the collection of Rs. 103-10-11 shown under the head "assessed Taxes" "Balance" against Anekal Municipality which is due by Bangle

Sellers is held in abeyance pending disposal of their appeal to Government. Vide this office No. 69 of 19th July 1893.-

2. As regards the balance in the Tyaungzalin Municipality, strongest orders have been issued to the Surveyor to account for it.

Registered No.

for Deputy Commissioner

(General Serial No 30.)

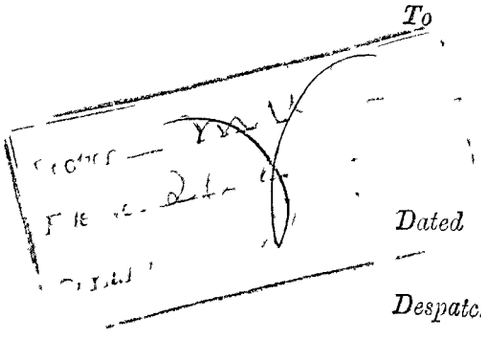
1894. 17139.

From L 3779

The Deputy Commissioner
Mysore District

To

The Chief Secretary to the D-
of Mysore.



Dated 18th May 1894

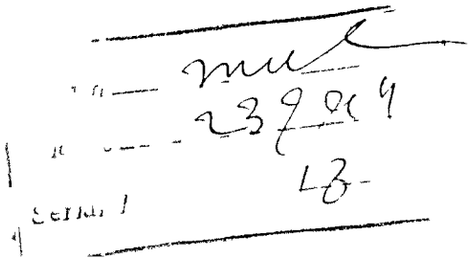
Despatched

Received

Enclosures No. One

General No.

No. 1293



Submitting as called for a statement showing the rates of duty levied and the amount collected from the bangle sellers -

No. 293
Enclosures No. /

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT.

Dated Mysore, 15th May 1894

From

The Deputy Commissioner,
Mysore District.

To

The Chief Secretary to the Devan of Mysore.

SIR,

In reply to your docket No. 4114-21 of 130-4 dated 2nd September 1893, requesting to submit a statement showing the rates of duty levied and the amount collected from the toddy sellers in the taluks of this District, I have the honor to submit here-with the statement called for in the above, and to state that only in the taluks of Nanjangode and T. Narsipur, shops are separately maintained both in the towns and

villages

villages with a higher rate of tax in the towns.

In other taluks bangles are sold in villages by hawking, paying duty to Government at Rs. 2-"-- by each seller except in the Mandya and Krishnarajpete Taluks where the rates vary from 2 to 4 Rupees.

No tax is levied in the Gedatore and Malavalli Taluks.

I have the honor to be,
Sir.
Your most Obt. Servant,

[illegible]
In charge Deputy Commissioner's Office.
Mysore District

Comptr.
[illegible]

Statement shewing the rates and amount of tax Collected on bangle Sellers in the Mysore District

Taluks	Number of persons taxed	Rate	Amount	Remarks
Mysore	"	" " "	" " "	No separate shops are held in Villages, but on the occasion of festivals Shop-Keepers of the town take bangles for sale in village and no tax is levied for this.
Nanjanagud	"	" " "	" " "	No tax is levied
Hunsur	25	2 " "	50 " "	
Gudalur	9	2 " "	18 " "	
Periyapatna	"	" " "	" " "	
Krishnarajanagar	3	2 " "	6 " "	
Nanjanagud. Town	3	4 " "	12 " "	
Villages	6	2 " "	12 " "	
Narasipur Town	4	" " "	15 " "	
Villages	4	" " "	6 " "	
Seringapatam	1	2 " "	2 " "	
Channapatna	5	2 " "	10 " "	
Mandya	3	4 " "	12 " "	
Chamarajapet	9	2 " "	18 " "	
	2	3 " "	6 " "	
	1	4 " "	4 " "	
Kollegal	0	" " "	" " "	Not taxed
	75	" " "	171 " "	

J. Nicholls Asst Commr
In Charge Deputy Commissioner's Office
Mysore District

Official Memora

The Deputy Commissioners of Districts are requested to report, as early as possible whether, in municipal towns and in villages in their Districts, prior to the abolition of the Loom tax under Government Proceedings No. 1711-21 L-7150-96 dated 31st July 1897, any exemption was allowed in respect of House tax, where loom tax was levied and vice versa; and if so, the authority under which such exemption was allowed.

By order

Secretary

Secy. to Govt.

General Serial No. 30. 6421 28-1-98

189

From The Deputy Commr
Tumkur District

To The Secretary to
the Govt of Mysore, Jud
& Rev. Depts.

Dated 25th January 1898

Despatched 26th

Received

Enclosures No.

General No. 719.
No.

His official Memorandum No 8308-15 dated
R.F. 223-93
the 20th instant.

I Reports in municipal towns all houses and Coorus were liable to be subjected to taxation without exemption in accordance with Rules I & IV of the late Chief Commrs Proc: No 5816-27 of 2nd February 1880 Para 286

Sl Revd, letter and ack no 223-93
Robbr Memorandum L 1388 dt 31/1
separately
attached
28/1/98
31.1.98.

Central Jail Press, Bangalore.—6-3-97.—10,002.

No 719. Deputy Commissioner's office
Tumkur District
Tumkur 25th January 1898.

To.

The Secretary to the Government
of Mysore, General and Revenue
Department.

Sir,

With reference to your official Memorandum No: 8308-15 dated the 20th. Instant, I have the honor to State that in villages, persons paying house tax were hitherto not required to pay loom tax and vice versa, in accordance with the note at the end of the Table of Mohatarfa taxes issued with the late Commissioner's official Memorandum No: 265 dated 28th September 1860 printed at pages 118 and 119 of the Revenue Manual 1886.

2. In Municipal towns however no such exemption was allowed in respect of either tax. All houses and looms

loans in them were subjected to taxa-
tion without exemption in accordance
with Rules I and IV of the late Chief
Commissioner's Proceedings No: 5816-27
Mel. 286
dated 2d February 1880 (pages 175 and
176 of the Revenue Manual 1886).

I have the honor to be
Sir,

Your most obedient Servant

W. Marain Rao
Deputy Commissioner

Encl.

L 1582

6337
2/2/98 1-7-98

From

The Dy. Commissioner of
Bangalore District

To

The Secretary to the
Govt of Mysore
Rev & Genl Deptt.

Dated 31st January '98
Despatched
Received

General No.
D No. 996

Enclosure

Secretariat Official Memo
No. 8308-15 dt 20th January
& 220-98
1898 —

Reports on the subject
of the levy of House &
Land taxes —

31/1/98

Letter:—
There is a slip to send the
file receipt note despatcher for issue
memo in connection with No. 8308-15 &
20-1-98 & 220-98. 3/2/98

D.O. No. 996

Bangalore District
Dy. Commissioner's Office
Bangalore 31st January 1898.

To

The Secretary to the
Government of Mysore
Rev. & Genl. Depts.

Sir,

With reference to your official Memorandum No. 8308-15 L 7223-93 of the 20th January 1898, calling for a report on the authority for the abolition of either the House Tax or the Loom Tax in towns or villages where both were levied, I have the honor to state that the foot note appended to the statement showing the rates of Inchatur Taxes published on page 119 of the Revenue Manual of 1886, shows that where House Tax is levied, Loom Tax is exempted and vice versa. The rule was in force in this District till the abolition, recently, of the Loom Tax.

I have the honor to be
Sir
Your most obedient servant.

Dy. Commissioner,
Bangalore District.

d 1972½

Gen. 31]

189 98
7931 8/4/3/98

From The President
of Municipalities
To Chitaldrug Division

The Secretary to the
Government of Mysore
General and Revenue
Dated 10th Department
Despatched March 1898
Received

General No. 857-
No. 810.

Enclosure No. –

Government Memorandum
No. 8308-5 dated 20th
L-1-223-93
January 1898 Requesting
to report whether
in municipal towns
and villages prior to
the abolition of the
Loom tax, any exemption
was allowed in respect
of House-tax, where
loom tax was levied
and vice-versa, and
if so the authority under

1-sheet

which such exemption was allowed.

With reference to the above has the honor to state that in municipal towns both loom tax and house tax were being levied. It is not clear however, under what authority both taxes were being levied. But in villages, persons who were paying one of the above taxes were exempted from paying the other in accordance with the late Chief Commissioner's Official Memorandum No: 265 dated 8th September 1860

V K Varadhan
for President
Collector

Gen. 31.]

1898

8284
24/3/98.

From The Deputy Commissioner
Kolar District

To

The Secretary to the
~~Diwan~~ Govt. of Mysore
General & Revenue Dept
Bangalore

Dated 17th
Despatched 22d
Received March 1898

General No. 3126 } 1897-98
No. 928

Enclosure No. —

Stating that in municipal towns House and Loom taxes were being levied with exception prior to the abolition of loom tax, but in villages person paying house tax were exempted from loom tax & vice versa

Dy Commrs Office
Kolar District
17th March 1898.

To

The Secretary to the
Government of Mysore
Revenue and General Departments

Sir,

With reference to Government
official memorandum No. 8308—15
L.R. 223-93
dated 20th January 1898, I have the
honor to state that from reports
submitted by some of the Amil
-dars it appears that in Muni
-cipal towns, House and Loom
taxes were being levied without
exception, prior to the abolition
of Loom Tax ordered in Mys: No.
1711-21
L.R. 150-96 dated 31st July 1897, but
that in villages, persons paying
house tax were exempted from
loom tax and vice versa, apparent
-ly under the authority of the 2nd
Note of the Mohatarfa Table
Specified in Government
official Memorandum

No

1917-18.

To

The Secretary

Dated 14th

Despatched

Received

Enclosures No. - -

General No. 1917

Furnishing information in regard to the enquiry whether in Municipal towns and in Villages any exemptions are allowed in respect of House tax where Room tax and Vice-Versa, prior to the abolition of the Room tax under Govt. of India No. 1711-21-38 dt. 31st Dec. 1920.
150-96

No. 1095

Enclosures No. —

OFFICE OF THE Dy. Commr.
MYSORE DISTRICT,
Dated 19th March — 1898.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

SIR,

With reference to your official memorandum no: 8308-15 / L.F.223-93 dated the 20th January 1898 enquiring whether in municipal towns and in villages any Exemption was allowed in respect of House tax where loom tax was levied and vice-versa, prior to the abolition of the loom tax under Government proceedings no: 1711-21389 / L.F.150-96 dated 31st July 1897, I have the honor to State that in villages all weavers were required to pay loom tax only under the authority contained in para 9 of the replies to the questions of the Superintendents of the late Divisions on the Subject of the Mohaturfa tax, sent with the Secretary's letter no. 157 of the 10th October 1860 (vide pages 120 and 121 of the Mysore Revenue Manual of 1886)

2 This Exemption from payment of House tax was not allowed in the case of weavers in the municipal Towns as under the orders

conveyed in clause 4, para 3, of the Chief Commissioner's

Proceedings no. 5816 - 27 / Mis : 286 dated the 2nd February 80, They had to pay house tax in addition to the loom tax, through the district officers were authorized to reduce the rates of the last mentioned tax as far as necessary in consideration of the weavers having to pay a house tax

x Vide page 175 of the Revenue manual.

3 The Exemption from payment of loom tax under the recent orders of Government has placed the already impoverished class of weavers in a worse condition inasmuch as the Mohalla furnishes as they now are in force outside municipalities render them liable to house tax which is much higher than the loom tax, Unless they are altogether exempted from it or a reduced rate is fixed as a special case the benefits of the generous order of Government will not be appreciated by the weavers.

I have the honor to be
Sir
Your most obedient Servant

K Matthew

For Deputy Commissioner
Mysore District

Counted.
WCH.

8416
28/3/98

1897-98

From The Dy Commissioner
Shimoga District

To The Secretary to the
Government of Mysore
Genl and Rev departts.

Dated 26th March 1898

Despatched

Received

General No. 1063
No. 878

Enclosure No. 2

With reference to his Official
Memorandum No 8308-15
& 7223-93
dated 20th January 1898
reports on the authority for the
abolition of either the house-
tax or the loom-tax in
Municipal towns and villages
where both were levied.

L 1888 28/3/98

No. 1063 / 878 — En 2

Shimoga District
Deputy Comm^r's Office
Shimoga 26th March 1898

To.

The Secretary to the
Government of Mysore
General and Rev: Departts.

Sir,

With reference to the Official Memorandum No 8308-15 / L.7223.93 and subsequent reminder No 10629-34 / 223-93 dated 20th January 1898 and 2d March 1898 respectively, requesting to report whether in Municipal towns and in villages prior to the abolition of the loom-tax any exemption was allowed in respect of house-tax where loom-tax was levied and vice versa, I have the honour to report that a circular No 65 * copy enclosed dated 13th October 1860 was issued to all the Talukas probably on the authority of Schedule of rates of Mohatarfa published in page 119 of the Revenue Manual and the Commissioner's reply to question No 9 by the Superintendent of the Nagar Division published in page 121 of the same

book under which only loom tax was levied both in Municipal towns and villages -

2. Another circular (No 131 dated 4th December 1879) was issued subsequently under which both loom and house taxes were being levied in Municipal towns in all Talukas except Shikarpur and Sirsi. This seems to have been founded on an erroneous interpretation of Chief Commissioner's Proceedings No 3262-j/Rev 161 dated 27th September 1879. This latter order does not seem to have been enforced in Shikarpur and Sirsi, where only one tax continued to be levied.

Off. enclosed.

I have the honour to be
Sir,
Your most obedient servant,
H. Macnicol
Offg Deputy Commissioner
Shimoga District

WHL

ಮೇಲ್ಕಂಡ ದಿವಿಂ ಕಡ್ತಾಲ ಸಾಕ್ಷಿಯಿಕ್ಕೆ—

6 ಸಮ್ಮು ಕಂಡಲೆ ಮಾಳ್ಪಲ್ಲಿ ಸಮ್ಮಲ್ಲಿ ಸಮ್ಮಲ್ಲಿ ಸಮ್ಮಲ್ಲಿ
ಸಮ್ಮ ವಿಕೆಂಡಿ ಧರ್ಮಾಕ್ಷಿಕಾಲ್ ಸಮ್ಮಲ್ಲಿಂದಾ ಕ್ಷಮಾಲ್ಯಾಕ್ಷಿಂಗಾಲ್ ಕಾ
ಸಮ್ಮಲ್ಲಿ ಲಾಕ್ಷ ಸಾಕ್ಷಿ ಸಮ್ಮಲ್ಲಿ ಕ್ಷಿಂಡಲೆ ಕ್ಷಿಂಡಿಸಾ ಲಾಕ್ಷ ಸಾಕ್ಷಿ
ಕ್ಷಾಂಡಿ 125 ಕ್ಷಿ ಮಿಕ್ಷಿಲಾಲ್ ಮಲ್ಲಿಸ್ಸಾಂ ಧಿಕ್ಷಾಲ ಸಿಂಡಿ ಸಿಕ್ಷಿಲ್
ಮಿಂಡಿಸ್ಸಾಂ ಮಿಸಾಂ ಸಮ್ಮಲ್ಲಿ ಸಾಮಿಸಿಸಾ— ಧಿಮ್ಮಿಲ್ಲಿಲ ಸಿಂಡಿ ಸಾಲ್ಲಿ
ಲಿಮಿಲಿಲ್ಲಿ ಧಿಲಾಲಾಲ್ಲಿ ಮಾಂ ಮಿನಲ್ಲಿ ಸಾಲ್ಲಿಂಡಿ ಮಿಲ್ಲಿಂಡಿ
ಸಿಲಾಲಿಲ್ಲಿ ಕ್ಷಮಾಲ್ಲಿಸಾ ಲಾಲಾಲ್ಲಿ ಸಿಲ್ಲಿ ಕ್ಷಿಂಡಿ ಸಾಮಿಸಿಸಾ
ಸಿಲ್ಲಿಸಾ ಸಮ್ಮಲ್ಲಿ ಮಾಂ ಮಿನಲ್ಲಿ— ಸಾಮಿಲಿಲಾಲಿಸಾ
ಮಿಲ್ಲಿಲ್ಲಿ ಸಿಲ್ಲಿಂಡಿ ಸಿನ ಲಿಮಿಲಿಲ್ಲಿ ಸಮ್ಮಲ್ಲಿ ಲಾಲಾಲ್ಲಿ
ನ ಸಾಮಿಲಿಲಿ ಮಿಲಿ ಕ್ಷಿಲ್ಲಿ— ಸಮ್ಮಲಿಲಿಲ್ಲಿ ಧಿಲಾಲ ಸಿಲ್ಲಿ ಮಿಲಿಸಿಂಡಿ
ಸಿಲಿಂ ಮಿಂಡಿ ಲಿಮಿ ಮಿಮಿಲ್ಲಿ ಮಿಸಿಸಾ ಸಾಲಿಲ್ಲಿಲ್ಲಿಲ್ಲಿ—
ಸಿಂಡಿ ಸಿಂಡಿಲ್ಲಿ ಸಿಲ್ಲಿ ಸಿಂಡಿ ಸಿಲ್ಲಿಲ್ಲಿ ಮಿಸಿಸಾಸಾಲಿ
ಲಿಲ್ಲಿಲ್ಲಿ ಸಿಲ್ಲಿ ಮಿಂಡಿಲಾಲ್ಲಿ ಸಿಲ್ಲಿಲ್ಲಿ ಸಿಸಾಸಾ ಸಿಲ್ಲಿಲ್ಲಿಲ್ಲಿ
ಸಿಸಾಸಿ—

ಮಿಲಾಲಿ ಸಿಂಡಿ ಸಾಲಿ ಲಿಲ್ಲಿಲ್ಲಿ ಸಿಸಾಸಿಸಿ—

ಲಿಲಾಲ ಸಮ್ಮಲ್ಲಿ ಕ್ಷಿಂಡಿ ಲಿಮಿಲಿಲ್ಲಿ ಸಿಲ್ಲಿಲ್ಲಿ ಸಿಂಡಿಸಿಲ್ಲಿಲ್ಲಿ
ಸಿಂಡಿಸಾಲಿ ಲಿಲಾ- ಸಿಲಿಲಿ ಸಿಲ್ಲಿಲಿ ಲಿಲ್ಲಿಲಿಲಿ

೧೦ ಉಳಿದಂ ಪಟ್ಟಂಗಟ್ಟಿದಪೆನಲ್ಲಿಂ ನಂದನಂಗಂ ಅಂತಪ್ಪಚ್ಚರಿಯ
ದಿಕ್ಕಿಂ ಕರ್ದಿಸಿ ಸಾಕ್ಷಿಗಳ್ಗಂ ಪೇಳ್ದು ಸಂತೈಸಿ ಪೋಗಿ ಬಂದಂ. ಆಮೇಲಂ
ನಂದಂಗಂ ಪೇಳ್ದಂತೆ ಪೇಳ್ದಿರ್ದಂ

೧೧. ನಂದನ ಅರಮನೆಯ ಕರಿ ಸಾಹಸಂಗಳ್ ನಂದಂಗಂ ಕಳ್ಪಿಸಿ ಸಾಗಿಸಿ
ಕಳುಹಿಸಿನ್ನಿಸಿ ಪಟ್ಟಕ್ಕಂ ಕಳುಹಿಸಿ ಅಂತಪ್ಪಚ್ಚರಿಯಂ ನಂದನಕ್ಕೆ ಪೇಳ್ದಂ
ಮೂಡಣ ದಿಕ್ಕಿಂ ಕರಿ ಸಾಹಸಂಗಳ್ ನಂದಂಗಂ ಕಳ್ಪಿಸಿ ಬಂದುವಿಂತಿ
ಅಂತಪ್ಪಚ್ಚರಿಯಂ ಪಟ್ಟಕ್ಕಂ ಕಳುಹಿಸಿ ಪೋಗಿ ಬಂದಂ

೧೨ ಪಟ್ಟಂಬಿಡನನಲ್ಲಿಂ ನಗ್ಗೈಕಿಂ ಸಾಲುಂ ಕಪ್ಪುಲವಡೆದೆಲೆ:
ಅಂತಕ್ಕೆಲಸ್ಯ ಪಟಿನಸ್ಯ ಪಟಚಿತ್ರಸ್ಯ ದರ್ಪಣ ಸಾಂಜ್ಞಾ ಸಾಡಿಯಂತಿಂತಾ
ನನ್ನಿಗಾಯಿಸಿ ಜೂಲಿನಲ್ಲಿ ನಸುಗಂ ಮಲಗಿ ಸಂದಾದಲ್ಲಿ
ಪಟಿಲಕ್ಕಿ ಬಾಳು ಸಾಲ್ದಿನಲ್ಲಿ ಲಾಂಕಿಲಿಂಗಳ್ಳ ಲಿದಂತಿಂತ
ಜೂಲಿ ಪಟಾಲಯಂಗಳ್ ಸ್ಫಾಲಂ ನಪಟಿಂಗಳಿರಾ ಲೇಖಂ ನಿಮಿಷ
ಲೆಲ್ಲಿಕ ಲಾಸಲ್ಲಿ ಪ್ರಿಂದ ಪಟ ನಮಿಂಗ ನಾಂಗ್ಗೈಕಿ ಕಿಲ್ಲಿ ತಿಳ್ಳಿ
ಲು ನಸ್ಥಾಲ ಲ್ಲಿಂ ಪಟಿಕ್ಕೈಂಗ ಸ್ಫಾಲಂ ಕಾಲ್ಪುಗಳ
ಪಿಲಿಂಗಳ್ಗೈಕಿ ಕಿಡಿಲು ಕ್ಕಾಡಿಕಿಂಗ ಪಟಿಂಗಿ ಕಾಲ್ಪುಗಳ
ಕೊಲುಂ ಲುಂ ಕಿಲ್ಲಿ. ಆಲಿ ಲಂಗಂ ಕಿಲ್ಲಿಲ್ಲಿಲುಂ ಗಂಗಂ
ಗಳ್ಗಿಲಂಗಳುಂಟ್ಟು ಸಿಲ್ಲಿಂ ಸುಲ್ಲಂಗಿಲುಲ್ಲ ಕಿಲಿಂಗಿಲಿಂಗಳ್ಗಂ

'Jrue Copy'

OFFICE
8585
2-4-98. 1898

Rev 1/4/98

From The Deputy Commr
Raduer District

To The Secretary to Govt
General and Revenue Dept to

Dated 26th
Despatched 30th March
Received
General No. 651
No.

Enclosure No.

Government Official
memo no 8308-15 dated 20th
27223-93
January 1898, requesting to
report whether in municipal towns and in villages,
any exemption was allowed
in respect of house tax,
where loom tax was levied,
and vice versa, and the
authority under which
such exemption was
allowed.

With reference to the above
have the honor to state that
from the reports received
in this office from the
Amildars of this District

it is ascertained that in villages persons charged with loom tax were under the authority quoted below, exempted from paying house tax and no house tax in lieu of loom tax was being levied.

2. In Municipalities, both the house and loom taxes were being levied without any exemption.

Dy Collr
Dy Comm
Addl District

Chief Commr's reply to question No 9, enclosure to his letter No 157 dated 10-10-60.
(Revenue Manual, page 120-121).

Gov Serial No. 30.]

1897-98 10583
30-5-98

From

The Deputy Commissioner,
Hassan District.

To

The Chief Secretary to the
Government, Dewan of Mysore.
General and Revenue Departments.

26/5/98

Dated 28th } May 1898.
Despatched "

Received

Enclosures No. none

General No. 1184
No.

In reply to No. 8308-15 & 20. 1-98.
L.F. 223-93

SUBJECT.

23/5/98

Reporting that municipal towns in the District the owners of looms were subjected to both house and loom taxes & in new municipal towns & villages exemption was allowed in respect of house tax where loom tax levied & vice versa.

References (to be entered only in the Dewan's Office.)

SBB 30/5/98

1184

Deputy Commissioner's office
Hassan, Dated 28 May 18 98.

From,

The Deputy Commissioner
Hassan District.

To,

The Secretary to Government
of Mysore
General and Revenue Department
Bangalore.

Sir,

With reference to Government Official Memorandum No 8308-15 / L.F. 223-93 dated 20th January last, requesting the Deputy Commissioners to report whether in Municipal towns and villages in their District prior to the abolition of the Loom tax under Government Proceedings No 1711-21 / L.F. 150-96 dated 31st July 1897, any exemption was allowed in respect of House tax, where loom tax was levied and vice versa, I have the honor to state as follows:—

1.——In Municipal towns in the District, the owners of looms were subjected to

to both house and loom taxes under para 3 of Chief Commissioner's Proceedings No 5816-27 dated 2nd February 1880.
Jud. 286

2. ——— In non-Municipal towns and villages, exemption was allowed in respect of House-tax, where loom tax was levied and vice versa — Vide note at the end of the table of Mohatarfa taxes, printed at page 119 of the Revenue Manual.

I have the honor to be
Sir
Your most obedient Servant

Deputy Commissioner
Hazaribagh